IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 16TH JULY 2007 / 25TH ASHADHA 1929

WP(C).No. 21799 of 2007(T)

PETITIONER:

M/S.PEN BOOKS PRIVATE LTD.,
P.B.NO.143, PALACE ROAD, ALUVA 683 101,
REPRESENTED BY THE MANAGING DIRECTOR,
POLY K.AIYAMPILLY.

BY ADV. SRI.C.K.THANU PILLAI

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER, ALUVA.

2. THE INSPECTNG ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERY.

3. THE DEPUTY COMMISSIONER (APPEAL),
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.21799 of 2007

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Dated this the 16th day of July, 2007.

JUDGMENT

The petitioner is challenging Ext.P3 recovery proceedings for recovery of arrears of sales tax due for 2004-2005. Counsel submitted that after service of notice petitioner has paid 50% of the demand. If 50% is paid which is a matter for verification by the recovery authority, recovery of the balance will remain stayed till disposal of appeal. The petitioner will along with copy of this judgment produce proof of payment of 50% before the Tahsildar for him to withhold recovery proceedings. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms